

EXHIBIT "B"

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

L&L WINGS, INC.,

07 cv 4137 (BSJ)

Plaintiff,

**DECLARATION OF DROR LEVY
IN SUPPORT OF DEFENDANTS'
MOTION FOR ATTORNEY FEES**

- against -

MARCO-DESTIN INC., 1000 HIGHWAY 98
EAST CORP, PANAMA SURF & SPORT, INC.
and E&T INC.,

Defendants.

DROR LEVY, hereby declares as follows:

1. I am competent to testify to the following if called as a witness.
2. I am Vice President of all four defendants.
3. Mr. Eliezer Tabib is President of all four defendants and owns either 100% or at least a controlling interest in all four defendants.
4. In connection with a Settlement Conference in this matter on Thursday, January 17, 2008, Mr. Tabib and myself flew from Miami, Florida to New York (round trip).
5. The total airfare for the two of us was \$872.00.
6. A true and accurate copy of the airline receipt is attached to this Declaration.
7. At the beginning of the Settlement Conference, the attorney for Plaintiff indicated that because of something he referred to as some "other" incident, the Plaintiff was not willing to compromise their claims in this lawsuit.
8. The "other" incident involves a fifth company, either 100% owned or at least controlled by Mr. Eliezer Tabib. The "other" incident does not involve allegation of the use of the trademark WINGS or the trade dress, by this fifth company. The "other" incident relates to a

termination or non-renewal of a lease for a store in Miami Beach, Florida, operated by Plaintiff itself its own store under the name WINGS.

9. In connection with this "other" incident, after the notice of termination or non-renewal was sent to Plaintiff, I received a call on my cell phone on January 7, 2008, at 2:10 PM and when I answered my cell phone, the caller asked if it was Marco Destin. I recognized the voice of the caller as Shaul Levy of Plaintiff L&L Wings. When I said yes, the caller hung up. I saw the phone number on the caller ID recognized the number as belonging to Plaintiff L & L. I called the number back at 3:10 PM and the person answering the phone confirmed that it was the phone number for L & L. I asked if Shaul Levy had called me. said that yes, Shaul Levy had called me, but now didn't want to speak to me. A true and accurate copy of my mobile phone bill is attached.

10. Therefore, I can state that on January 7, 2008, someone at L & L was aware of the fifth company and this "other" incident, and thus had 9 full days to inform the Court and Defendants that Plaintiff was unwilling to compromise this case.

I declare under penalty of perjury that the foregoing is true and correct.

Executed in West Palm Beach, Florida on March 4, 2008.


DROR LEVY

Itemized Details For: (305) 345-7356
Account Number: 487652859

Customer Service Number 1-800-937-8997

Jan 17, 2008

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Itemized Details For: (305) 345-7356
Account Number: 487652859

Customer Service Number 1-800-937-8997

Jan 17, 2008

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LOCAL AIRTIME, LONG DISTANCE and INTERNATIONAL CHARGES - (Continued)

Date	Call Destination	Time	Number Called	Call Type	Minutes	Airtime Charges	Toll Charges	Total
12/31/07	Incoming	4:36 PM	954-599-6614		1	\$ -	\$ -	\$ -
12/31/07	Incoming	4:46 PM	954-549-4669		2	\$ -	\$ -	\$ -
12/31/07	Incoming	4:48 PM	954-549-4669		5	\$ -	\$ -	\$ -
12/31/07	Incoming	4:53 PM	954-599-6614		2	\$ -	\$ -	\$ -
12/31/07	Incoming	5:08 PM	305-219-9217 (F)		8	\$ -	\$ -	\$ -
12/31/07	Flauderd, FL	5:38 PM	954-599-6614		1	\$ -	\$ -	\$ -
12/31/07	Flauderd, FL	5:42 PM	954-599-6614		2	\$ -	\$ -	\$ -
12/31/07	Flauderd, FL	5:45 PM	954-599-6614		2	\$ -	\$ -	\$ -
12/31/07	Incoming	5:47 PM	954-599-6614		4	\$ -	\$ -	\$ -
1/01/08	Incoming	11:58 AM	954-980-0596		5	\$ -	\$ -	\$ -
1/01/08	Incoming	12:06 PM	954-993-4761 (F)		11	\$ -	\$ -	\$ -
1/01/08	Incoming	4:33 PM	NBR Unavail		30	\$ -	\$ -	\$ -
1/01/08	Incoming	5:05 PM	NBR Unavail		5	\$ -	\$ -	\$ -
1/01/08	Incoming	5:09 PM	NBR Unavail		20	\$ -	\$ -	\$ -
1/01/08	Incoming	5:28 PM	NBR Unavail		3	\$ -	\$ -	\$ -
1/01/08	Incoming	8:53 PM	305-929-5465		2	\$ -	\$ -	\$ -
1/02/08	Incoming	8:45 AM	508-238-9877		4	\$ -	\$ -	\$ -
1/02/08	Incoming	9:11 AM	NBR Unavail		2	\$ -	\$ -	\$ -
1/02/08	Incoming	9:44 AM	954-599-6614 (A)		1	\$ -	\$ -	\$ -
1/02/08	Incoming	9:44 AM	305-604-9750 (A)		6	\$ -	\$ -	\$ -
1/02/08	Incoming	10:06 AM	954-599-6614		2	\$ -	\$ -	\$ -
1/02/08	Incoming	10:13 AM	305-471-9394		3	\$ -	\$ -	\$ -
1/02/08	Incoming	10:26 AM	305-471-9394		2	\$ -	\$ -	\$ -
1/02/08	Incoming	10:35 AM	305-471-9394		2	\$ -	\$ -	\$ -
1/02/08	Flauderd, FL	10:43 AM	954-599-6614		2	\$ -	\$ -	\$ -
1/02/08	Flauderd, FL	10:46 AM	954-599-6614		1	\$ -	\$ -	\$ -
1/02/08	Incoming	10:51 AM	Blocked NBR		5	\$ -	\$ -	\$ -
1/02/08	Miami, FL	10:56 AM	305-471-9394		1	\$ -	\$ -	\$ -
1/02/08	Incoming	11:09 AM	305-262-4433		1	\$ -	\$ -	\$ -
1/02/08	Flauderd, FL	11:34 AM	954-599-6614		3	\$ -	\$ -	\$ -
1/02/08	Miami, FL	11:51 AM	305-471-9394		1	\$ -	\$ -	\$ -
1/02/08	Incoming	11:54 AM	305-471-9394		4	\$ -	\$ -	\$ -
1/02/08	Incoming	1:28 PM	954-549-4669		6	\$ -	\$ -	\$ -
1/02/08	Miami, FL	1:44 PM	305-945-7284 (F)		6	\$ -	\$ -	\$ -
1/02/08	Incoming	5:09 PM	954-549-4669		5	\$ -	\$ -	\$ -
1/02/08	Incoming	5:45 PM	954-839-2365		2	\$ -	\$ -	\$ -

Call Type: (A) Call Waiting (B) Call Forward (C) Conference Call (E) Data/Fax (F) Mobile2Mobile (G) Voicemail (H) Free Calls
(K) WPS Call (U) HotSpot @Home (V) myFaves Call

LOCAL AIRTIME, LONG DISTANCE and INTERNATIONAL CHARGES - (Continued)

Date	Call Destination	Time	Number Called	Call Type	Minutes	Airtime Charges	Toll Charges	Total
1/02/08	Incoming	6:03 PM	904-461-4445		1	\$ -	\$ -	\$ -
1/02/08	Flauderd, FL	6:11 PM	954-599-6614		4	\$ -	\$ -	\$ -
1/02/08	Flauderd, FL	6:16 PM	954-382-4987		2	\$ -	\$ -	\$ -
1/02/08	Flauderd, FL	6:17 PM	954-599-6614		1	\$ -	\$ -	\$ -
1/02/08	Incoming	6:40 PM	954-599-6614		2	\$ -	\$ -	\$ -
1/02/08	Flauderd, FL	6:51 PM	954-382-4987		1	\$ -	\$ -	\$ -
1/03/08	Flauderd, FL	6:07 AM	954-382-4987		1	\$ -	\$ -	\$ -
1/03/08	Incoming	8:23 AM	646-642-5258 (F)		1	\$ -	\$ -	\$ -
1/03/08	Incoming	10:26 AM	561-625-6575		7	\$ -	\$ -	\$ -
1/03/08	New York, NY	11:47 AM	646-642-5258 (F)		1	\$ -	\$ -	\$ -
1/03/08	W Palm Bch, FL	11:49 AM	561-625-6575 (A)		5	\$ -	\$ -	\$ -
1/03/08	Incoming	5:37 PM	239-290-6712		3	\$ -	\$ -	\$ -
1/03/08	Flauderd, FL	7:07 PM	954-638-7800 (F)		2	\$ -	\$ -	\$ -
1/03/08	Incoming	7:10 PM	Blocked NBR		45	\$ -	\$ -	\$ -
1/04/08	Pompanobch, FL	8:59 AM	954-785-8175		2	\$ -	\$ -	\$ -
1/04/08	Pompanobch, FL	12:31 PM	954-785-8175		1	\$ -	\$ -	\$ -
1/04/08	Incoming	3:24 PM	954-638-7800 (F)		1	\$ -	\$ -	\$ -
1/04/08	Incoming	3:45 PM	305-776-4229		2	\$ -	\$ -	\$ -
1/05/08	Dir Asst	12:44 PM	411		2	\$ -	\$ 1.49	\$ 1.49
1/05/08	Incoming	7:28 PM	954-549-4669		3	\$ -	\$ -	\$ -
1/06/08	Clewiston, FL	6:56 AM	853-983-1894		1	\$ -	\$ -	\$ -
1/07/08	Incoming	7:24 AM	954-805-0529		2	\$ -	\$ -	\$ -
1/07/08	Incoming	8:53 AM	954-549-4669		2	\$ -	\$ -	\$ -
1/07/08	Incoming	9:30 AM	561-753-5380		2	\$ -	\$ -	\$ -
1/07/08	Incoming	9:33 AM	305-471-9394		1	\$ -	\$ -	\$ -
1/07/08	Miami, FL	1:53 PM	786-222-6885		4	\$ -	\$ -	\$ -
1/07/08	Incoming	2:10 PM	212-481-0165		1	\$ -	\$ -	\$ -
1/07/08	Incoming	2:34 PM	305-358-1666		7	\$ -	\$ -	\$ -
1/07/08	Incoming	2:59 PM	954-549-4669		5	\$ -	\$ -	\$ -
1/07/08	W Palm Bch, FL	3:06 PM	561-753-5380		1	\$ -	\$ -	\$ -
1/07/08	New York, NY	3:10 PM	212-481-0165		1	\$ -	\$ -	\$ -
1/07/08	Incoming	3:15 PM	954-370-7421		13	\$ -	\$ -	\$ -
1/07/08	Incoming	3:39 PM	NBR Unavail		9	\$ -	\$ -	\$ -
1/07/08	Hollywood, FL	3:48 PM	954-549-4669		5	\$ -	\$ -	\$ -
1/07/08	Incoming	3:54 PM	954-549-4669		1	\$ -	\$ -	\$ -
1/07/08	Incoming	4:08 PM	305-360-7407 (F)		2	\$ -	\$ -	\$ -

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(K) WPS Call (U) HotSpot @Home (V) myFaves Call